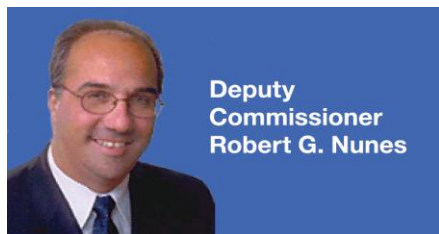


A Publication of
the Massachusetts
Department of Revenue's
Division of Local Services

City & Town

Amy Pitter, Commissioner • Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs



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City & Town is published by the Massachusetts Department of Revenue's Division of Local Services (DLS) and is designed to address matters of interest to local officials.

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Happy 2013!

The final days of the calendar year are among our busiest here at DLS. While much attention was paid externally to fiscal cliffs and Mayan apocalypses, our focus remained on working with our colleagues in local governments across the commonwealth to ensure that their tax rates were set after the appropriate review. As I mentioned last month, the relatively smooth processing of tax rates this year is testament to your hard work in city and town halls across the Commonwealth and the work of our experience BLA and BOA staff.

As a result of these combined efforts, we bid farewell to 2012 with 334 of 353 tax rates approved. Of the 106 communities undergoing a triennial property revaluation this fiscal year, 97 have received final certification and nine have yet to receive final certification. We've certified new growth in 342 communities for a total of \$193,959,587 and free cash for 245 communities amounting to \$724,451,277. For those of you interested in viewing further information through our Municipal Databank, please feel free to click [here](#).

In addition to our day-to-day efforts, City and Town rolled out a new, redesigned publication with more colors, links and features based upon your suggestions. We've also increased our circulation to include 3,000 additional recipients from across local

government. To all those of you now receiving our e-newsletter, I'd like to offer a sincere welcome. In the coming year, we'll continue to expand and improve our publication to highlight, analyze and comment on a broad range of important issues in state, county, and municipal government.

As always, we here at DLS look forward to working with you. From formal goals we've identified in our strategic plan, the site visits to your communities or the many other ways we interact during the year, our staff is dedicated to providing professional support, assistance and direction. If you have any ideas, suggestions, positive feedback or constructive criticism, we'd love to hear them. We wish you all the best in 2013.

Robert G. Nunes
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Valuation Workshops for Solar PV Projects Scheduled

Marilyn H. Browne - Chief, Bureau of Local Assessment

DLS is pleased to announce the scheduling of three workshops to be held across the state, each led by George E. Sansoucy P.E., in order to provide local assessors with the tools and methodology for valuing solar PV systems for the purpose of local taxation or for negotiation of payment in lieu of taxes (PILOT) agreements. Two approaches to value will be presented to produce legally defensible mass appraisal valuations.

The Green Communities Division of the Massachusetts Department of Energy Resources (DOER) is providing the funding for these workshops for Massachusetts local assessing personnel on the valuation of Solar Photovoltaic projects. The Department of Revenue's Bureau of Local Assessment is working with DOER on this undertaking.

Massachusetts has seen an exponential growth in the development of solar PV projects in the past five years, growing from three MW installed in 2007 to 162 installed today, in large part due to new policies and programs implemented as a result of the Green Communities Act of 2008 (GCA).

There has been some confusion about the local taxability of solar PV projects. However, DOR has interpreted the statute to require that all energy must be consumed on site at all times in order for the system to be exempt from taxation. With the advent of robust net metering laws provided by the GCA, where excess generation can be assigned to other customers, more and more systems are being "oversized" for the onsite load and are developed primarily for net metering purposes; assessors need to know how to value these installations.

Tuesday, February 26th, DLS will host a workshop in Boston from 8:00 a.m. to noon. Later that same day in the Worcester area from 2:00 p.m. to 6:00 p.m., a second workshop will be held. The following day (February 27th), the Springfield area's workshop will be held from 9:00 a.m. to 1:00 p.m..

Registration is required. Please join us by registering with Emanuela Achin at 617-626-2331 or at bladata@dor.state.ma.us to reserve your seat by location now. Specific location information will be provided at a later date.

MMA Annual Meeting & Trade Show Information

Seminars, Workshops and Trainings - MMA

The Massachusetts Municipal Association's Annual Meeting and Trade Show is scheduled for Jan. 25-26, 2013. This year's meeting will feature Administration and Finance officials, Department of Revenue Commissioner Amy Pitter and DLS Deputy Commissioner and Director of Municipal Affairs Robert

Nunes hosting a workshop titled, "State and Local Economic and Budget Outlook."

Join the largest gathering of municipal officials in the Northeast, with fantastic speakers, workshops, and the largest municipal trade show in the region!

Go to mma.org to register.

Announcing the 2013 MASSbuys EXPO

Seminars, Workshops and Trainings - OSD

Save the date for the highly anticipated 2013 MASSbuys EXPO on Thursday, May 2nd 2013 at the DCU Center in Worcester, MA.

Given the success of the 2012 MASSbuys EXPO, the Operational Services Division is excited to announce that the date of the largest Business to Government trade show in Massachusetts is officially set! Designed exclusively for Commonwealth Statewide Contractors and public purchasing and procurement officials, this event provides you with a one-of-a-kind opportunity to discover the latest products and services available on Statewide Contracts. The educational component of the event will cover the latest in Strategic Sourcing best practices, supplier diversity, and resources and skills to help to improve job performance and to increase cost savings. Stay tuned!

January Municipal Calendar

January 1	Assessors	Property Tax Assessment Date This is the effective date (not for exemption purposes) for statewide valuation and assessment of all property for the following fiscal year.
January 31	DESE	Notify Communities/Districts of Estimated Net School Spending Requirements for the Next Year As soon as the Governor

		<p>releases the ensuing year's budget, DESE notifies communities/districts of the estimated NSS requirements. These figures are subject to change based on the final approved state budget.</p>	